

ABSTRACT OF THE DISCLOSURE

To prevent a substrate and films from being deformed or damaged when a very large number of films are formed on a thin substrate. A multi-layer film block is formed on a thickness-increasing substrate and is divided into first optical multi-layer films with a lattice-form incision made in the block so as to be formed into respective chip-form film-forming components, and the surface, opposite to the surface on which the first optical multi-layer films are formed, of the substrate is polished to a level short of causing a deformation or a damage. A second optical multi-layer film such as an anti-reflection film is formed on the surface, opposite to the surface on which the first optical multi-layer films are formed, of a polished substrate base material so as to offset a stress by the films, and is cut.